constitution, which provides for four classes of cities. *Held,* that this Act did not create a fifth class of cities nor alter the pre-existing classification, but left cities in the same class to which they theretofore belonged, being an administrative provision which may operate in all cities alike at the election of the voters. *Barnes* v. *City of Kirksville* (Mo. 1915), 180 S. W. 545.

This constitutional question has been before the courts of Missouri in previous cases where a change was made in the classification provided for in the constitution of that state. *Murnane* v. *City of St. Louis,* 123 Mo. 479; *State ex inf. Mytton* v. *Borden,* 164 Mo. 221; *State ex rel.* v. *Lichte,* 226 Mo. 273; *State ex rel.* v. *Clayton,* 226 Mo. 292. In these cases the court has been careful to overrule legislative action which tended to threaten uniformity in the classification of cities. In *Com. ex rel. McKirdy* v. *Macferron,* 152 Pa. 244, where a city of the third class had become a city of the second class, the same rule was applied to a municipal demand for the retention of a system of levy and collection of taxes peculiar to cities of the third class. The principal case is novel in its facts. However, it seems clear that the legislative permission to manage local administrative government in a new way can hardly be held to affect the classification of cities nor endanger uniformity therein. The opposite conclusion would place a serious bar in the way of the adoption of a commission plan of city government, where a classification of cities is made in the constitution of the state. For other constitutional objections to the commission plan of city government, see 9 MICH. LAW REV. 46.

MUNICIPAL CORPORATIONS—COMPUTATION OF THE CITY'S INDEBTEDNESS.—The city of Pittsburgh, in compliance with the Act of 1893 (P. L. 154), acquired the entire capital stock of the Monongahela Bridge Company; the corporation was allowed to remain as a separate corporate entity, although it was controlled and operated by the city officials. Subsequently the bridge company issued certain bonds to pay for improvements of the bridge property. The question was raised whether or not this bonded debt of the Bridge Company should be considered as the debt of the city in computing the items of debt within the constitutional provision limiting municipal indebtedness. *Held,* that this was a debt of the city and was properly included in computing the municipal indebtedness. *Schuldice* v. *City of Pittsburgh* (Pa. 1915), 95 Atl. 938.

The opposite conclusion would be logical, inasmuch as the corporation, as a separate entity, owns the property and would likewise owe the debt which was contracted lawfully and with relation to its corporate purpose. A few cases have taken this view, especially where a school board is regarded as a separate corporation although within the same territory as the municipal corporation. *Campbell* v. *City of Indianapolis,* 155 Ind. 186; *City of Newport, Ky., ex parte,* 141 Ky. 329; *Rash* v. *City of Madisonville,* 148 Ky. 154; *Hyde* v. *Ewert,* 16 S. D. 133; *Board of Education* v. *National Life Ins. Co.,* 94 Fed. 324; GRAY, LIMITATIONS ON TAXING POWER AND PUBLIC INDEBTEDNESS, § 2148; DILLON, MUNICIPAL CORPORATIONS (5 Ed.), § 192. Many

courts have been careful to disregard the separate corporate entity of an agency through which the municipality has chosen to act in order to evade a limitation on its power to contract. The constitutional limitation on municipal indebtedness was intended to protect the taxpayer from extravagant expenditures. If the corporate entity of the Bridge Company in this case is allowed to defeat the constitutional provision as to the councilmanic debt of the city of Pittsburgh, it will encourage schemes to evade the law. This view, combined with the fact that the city is ultimately liable for the debt which it must pay in order to avoid suit or loss of the property, as the case may be, has influenced courts to disregard the entity of corporations owned or created by municipal bodies. *Gold* v. *City of Peoria,* 65 Ill. App. 602; *Orvis* v. *Park Com'rs of Des Moines,* 88 Ia. 674; *Browne* v. *Boston,* 179 Mass. 321; *Ironwood Water Works* v. *Trebilcock,* 99 Mich. 454; *Voss* v. *Waterloo Water Co.,* 163 Ind. 69; DILLON, MUNICIPAL CORPORATIONS (5 Ed.), § 199; GRAY, LIMITATIONS ON TAXING POWER AND PUBLIC INDEBTEDNESS, § 2150; 14 COL. LAW REV. 70. The decision in the principal case applies the better rule, being supported alike by expediency and authority.

NEW TRIAL—NEWLY-DISCOVERED EVIDENCE.—In a suit concerning the location of a boundary, one of plaintiff's witnesses testified to the location of the section-mark from his recollection of the location of his son's grave. The plaintiff had a verdict. After the death of this witness defendant moved for a new trial on the ground of newly-discovered evidence, stating in his affidavit that he had dug up the ground around the spot indicated as the situation of the grave, and had found no traces there of any such grave. In answer to the objection that such evidence was impeaching, and could not therefore be the basis for a new trial, *held,* that such evidence was also admissible to contradict a witness upon a material point, and might therefore be cause for allowing a new trial. *Dobberstein* v. *Emmet County* (Iowa, 1916), 155 N. W. 815.

It is a general principle that a new trial will be awarded for newly-discovered evidence only where such evidence probably will change the result upon the next trial. 2 ELLIOTT'S GENERAL PRACTICE, 1160; 2 THOMPSON, TRIALS, 2028; *Parsons* v. *Lewiston, Brunswick & Bath Street Railway,* 96 Me. 503. As a corollary to this rule it has been decided that a new trial will not be awarded for newly-discovered evidence that will merely be admissible to impeach a witness. *Morrow* v. *C., R. I. & P. Ry. Co.,* 61 Iowa, 487; *Blake* v. *Rhode Island Company,* 32 R. I. 213; 14 ENCYC. PL. & PR. 807. But where the evidence will be admissible for another purpose, a new trial will be granted, even though the evidence may incidentally impeach a witness. *Alger* v. *Merritt,* 16 Iowa, 121; *Murray* v. *Weber,* 92 Iowa, 757, 60 N. W. 492; 14 ENCYC. PL. & PR. 810. The present case shows what is generally the practical effect of granting a new trial for new evidence that is at once impeaching and contradicting in its effect. Although the testimony of the deceased witness at the former trial will be admissible upon the new trial under a well-known exception to the hearsay rule (*Packard* v. *McCoy,* 1 Iowa, 530; 2 WIGMORE, EVIDENCE, §§ 1401–1413), yet it is doubtful if the plaintiff will avail himself of its use, unless he doubts the truth of the newly-